

Church Taxation.

Ignoring the fact that I may seem paradoxical in offering to suggest a stumbling-block in the way of the cause I would most advance, and altogether fearless of the criticism to which I may expose myself at the hands of my brother Christians, for I speak as such, and on a subject which must be of deep interest to each and every one who is at all interested in the spread of Christianity, not only to the remotest corner of the globe, but of our own fair country; yes, the community to which we belong as citizens; perchance, the very neighborhood in which we live as individuals, I humbly yet most earnestly call upon the State Constitutional Convention now in session, and particularly upon the committee on revenue and taxation, of which our own Judge P. P. Johnson is chairman, to take some action for the purpose of amending the law which exempts all church property from all taxation without conditions of any kind.

The suggestions I would offer I offer as such, seeking only the welfare, as I see it, of the church of the Living God; and particularly of that branch to which I belong, The Protestant Episcopal Church, the one, I think, falling most under my own condemnation.

I do not wish to be understood as favoring the taxation of churches in general and in the abstract, for that would be the arraying of the world against its own salvation, that for which it was created. But I am most decidedly in favor of taxing like any other property all churches which do not open their doors unreservedly to the poor and the outcast, and exempting fully and freely all those churches which are houses of God indeed, where all of every station may meet together alike in the presence of a common father, alike unworthy supplicants for mercy at the throne of Grace: Houses of the God who is Love, where none are excluded. I am well aware that it is claimed by most churches where the sittings are not free, that there is always plenty of room for all who may wish to be present and a welcome, and I am equally aware that such an invitation from such a source, while it does not exclude those persons who would be dependent on the church for "all those things which are requisite and necessary as well for the body as the soul," it does exclude, more effectually than though the doors were literally barred with iron, many of the honest and industrious poor, the bulwark of the nation, whose self-respect and honest pride are their only safeguards along the humbler paths of life.

I will not dwell upon the unfairness of taxing the poor man's cottage at a much higher rate than would otherwise be necessary, that the churches which rent and even sell their sittings to the rich may go free, for that is not my purpose. Rather would I dwell upon the fact that the Church is not true to her trust, "Go preach the gospel to every creature." If she preaches by word of mouth only, repeating the God-given prayer, "Our

Father," and recognizing not the common brotherhood of man, and the fact that if the Gospel is not preached to the poor, the Gospel of *Jesus Christ* is not preached; and though the Church through her pulpit and her services and her music, all but Heavenly, 'speak with the very tongues of men and of angel and has not charity, she is as sounding brass and a tinkling cymbal.'

I will close this article by quoting the words of one who is respected by all, the bishop of the Church in Kentucky, in an article condemning the Church's inconsistency while dealing with the race question; the words of one whom I love and, if for no other reason than the article in question, honor for his Christian manhood. He says, "certainly it is no injustice to any-body that a number of Christians shall join together for the erection of a church and the provision of services; and in the architecture they shall select, the form of worship they shall employ, the doctrines they shall have proclaimed, they may please their own fancy or conscience, and no man has a right to complain. More than this, there is no more wrong in the appropriation of particular seats or particular persons who choose to pay therefor a price greater or less. Still further, the American Christians' pew is his castle, if he please to make it such, and no stranger may with impunity invade it. The religious club may, like other associations of that species, grant admission to the privileges of its club-house only by card, and no one has a right to complain. But when the religious club sets up a claim to be the visible Kingdom of God on earth, whose mission and ground of being are the making known the glad tidings to the poor and the outcast, what absurdity of contradiction is such exclusive selfishness!" And who may not add, what gross injustice for the religious club here described to claim exemption from taxation!

J. JONES.
Lexington,
Ky.

Spots on The Sun

Crossing Market Street one rainy day in September, I met an ordinarily genteel looking woman who tilted her umbrella in one direction as I tilted mine in the other; thus recognizing my deference to her, as well as my right to a part of the crossing. I mention this, because it was the first time such a thing had happened in my experience. I had never before had the least notice from a woman for whom I had bared my head to the pelting storm, and madly plunged into the miry slough. It was the first time that I had ever met a woman on a crossing of a rainy day who, in any way, showed the least recognition of my ordinary gallantry of turning my umbrella out of her way, and betaking myself to the mud of the street.

No, a woman will always jag a man in the eyes with the points of her umbrella, or force him into the gutter, or jam him up against the wall, or else make him squat like a toad to the pavement in order to avoid a case of sore eyes, or a lacerated coun-

tenance. And yet if you should follow this woman to her home and, having the right, claim her hospitality, she would show a delicacy of consideration for your comfort that would be as poetry to a living sun, composed with the tenderest attention that one man ever pays another. She would drop her ball of worsted, (or something or other) twelve times, and twelve times, for picking it up, she would give you the dearest little courtesy, and the sweetest little smile imaginable; and you would wonder how a being so lovely, so tender, merciful, could, in a few minutes, meet you somewhere outside of her house, and see you floundering in the mud for her comfort, and only recognize it by jaggng you in the eyes with her umbrella, or casting its drippings upon your unprotected derby. In a general way, I have no complaint to make of women, for really I think woman is the best thing in the world; not a bad woman, nor yet an indifferent woman; but what I mean is this, that, if I had to pick out the best thing in the world, I'd search in among the women for it. But in this world even the best things are imperfect; and one of the few faults of a woman is her imovable, and distressing practice of using her umbrella as a sort of "cowcatcher" against her male friends, whom she chances to meet of a rainy day, where the road is narrow and the mud is deep. And to this may be added her, almost imovably silent method of acknowledging the gift of your seat in a railroad car, or other public conveyance; notwithstanding the fact of your having paid your hard cash for the seat, and that the surrender of it may involve weariness of standing, possibly through the whole of a long journey. But after all, with these exceptions, and one or two more that I might mention, I am ready to acknowledge the preeminence of woman in all that constitutes the good and the beautiful in this nocturnal world of ours. And even these faults, I mention, not that I care for the comfort of men, but solely from a desire to benefit the ladies, and to spare them the suffering, inseparable from sensitive natures, consequent upon well founded, but adverse criticism.

DODGER.

ELD. E. L. POWELL began his fourth year as pastor of the First Christian Church of Louisville the first Sunday in this month. There were seventy-nine additions to the church last year, making the total membership now 985. The church raised \$12,952.93 from all sources the past year, of which sum \$8,000 was contributed by the members direct, over \$3,300 by the Ladies' Relief Union, and \$22 by the Sunday school.

Rev. J. K. Nunley is continuing his successful work for Georgetown College. There is a large number of new students than far several years. More than twenty are ministerial students. President Dudley is in his flock full of vigor and energy. Prof. J. E. Harvey returned happy with a newly married wife. Prof. Eastwood has bought a 100-foot lot on the Lexington avenue and will build a \$5,000 residence. Mrs. Geo. Cantrell is organizing a Library Association lecture course. Arrangements are being made to erect a new Baptist church, which will be a very large and handsome building.

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